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FLOOR DEBATE

April 13, 2004      LB 485

comes up, even though it may be one month later, the licensee is again responsible for the entire fee and occupation tax. The same goes for a purchaser of a business that was previously licensed. If the previous owner renewed a license and then sold a few months later, the new owner would be responsible for repaying the entire license fee and occupation tax. AM3596 allows for a prorating on a quarterly basis the license fee and occupation taxes for newly acquired licenses and purchasing of existing businesses. I might add that the fiscal note for LB...the underlying bill, LB 485, indicates a windfall for local subdivisions in the amount of perhaps \$800,000, close to a million dollars, so the timing for this proration approach to liquor licenses would be very appropriate considering the underlying financial intricacies of LB 485 as it relates to local subdivisions. It's my understand that the Liquor Control Commission is in support of the amendment as well as the city of Omaha. And, of course, the liquor retailers are also in support. I would urge adoption of AM3596 to LB 485. Thank you, Mr. Speaker.

SPEAKER BROMM: Thank you, Senator Synowiecki. You've heard the opening on the amendment. Senator Janssen.

SENATOR JANSSEN: Thank you, Mr. Speaker, members of the Legislature. This was offered in committee, this idea, and it came out of committee with a 6-0 vote and it's something that I think we've been...we should have done probably years ago. It...the cities at one time had, and towns, had a little problem with it, but the way it's structured now, there is no problem there. Actually what happens is, say, if you sell that business on the first day of September, the state and the political subdivision that that license is under has collected that fee from the previous license and then gets another, say, a quarter of a year on the new license. When the first of the year comes around again and the license is due, then the full amount is paid. So I want to add my support to Senator Synowiecki's AM3596. I think it's the right and fair thing to do, and no one is going to be shortchanged. It does have the approval of the Liquor Commission and the League of Municipalities. With that, I would ask for your support on AM3596 to LB 485. Thank you.